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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**In re U.S. Patent Application of)
YAMAGIWA et al.)
Application Number: To be assigned)
Filed: Concurrently Herewith)
For: SOUND ABSORBING STRUCTURE)
Attorney Docket No. SANK.0007)**

**Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

PRELIMINARY AMENDMENT

Sir:

Applicant has amended the claims in order to eliminate the multiple dependent claims in accordance with standard U.S. practice. Prior to an examination on the merits, please amend the above-identified application as follows: